

**TWENTY-SIXTH JUDICIAL DISTRICT
 INCIDENT DEFENDER BOARD
 Bonier and Wilbert Parishes
 State of Louisiana**

**Statement of Revenues, Expenditures and Changes in
 Fund Balance - All Governmental Fund Types
 For the year ended December 31, 1996**

| | General Fund |
|--|-------------------------|
| REVENUES | |
| Court costs, fees and file charges | \$284,583 |
| Fees from indigents | 52,500 |
| L.A. 1145 District Assistance Fund | 20,930 |
| Interest income | 24,283 |
| Total revenues | 382,296 |
| EXPENDITURES | |
| Salaries and appointed counsel | 291,700 |
| Payroll taxes | 20,663 |
| Professional services | 7,760 |
| Office supplies and expenses | 3,853 |
| Repairs and maintenance | 833 |
| Contracted services | 7,897 |
| Insurance | 61,831 |
| Capital outlay - equipment and law library | 11,619 |
| Other | 5,284 |
| Total expenditures | 417,330 |
| Excess of revenues over expenditures | 64,966 |
| Fund balance at beginning of year | 249,315 |
| Fund balance at end of year | \$ 314,281 |

The accompanying notes are an integral part of these financial statements.

**THIRTY-SIXTH JUDICIAL DISTRICT
INDEPENDENT-HOUR TRADING
Bonds and Utilities Portfolio
State of Louisiana**

**Balance Sheet - All Fund Types and Account Groups
December 31, 1999**

| | <u>Governmental Fund Type</u> | <u>Account Groups</u> | <u>Total (Governmental Only)</u> |
|--|-----------------------------------|------------------------------------|--|
| | <u>General</u> | <u>General Fund Assets</u> | |
| ASSETS | | | |
| Cash and cash equivalents | \$ 605,336 | - | 605,336 |
| Due from other governmental units | 54,156 | - | 54,156 |
| Lease and library equipment | - | 39,629 | 39,629 |
| Total assets | \$ 659,492 | 39,629 | 699,121 |
| LIABILITIES AND FUND EQUITY | | | |
| Liabilities: | | | |
| Accounts payable | \$ 3,463 | - | 3,463 |
| Withholdings payable | 4,981 | - | 4,981 |
| Total liabilities | 8,444 | - | 8,444 |
| Fund equity: | | | |
| Investment in general fixed assets | - | 39,629 | 39,629 |
| Fund balance - | | | |
| Unreserved - undesignated | 711,049 | - | 711,049 |
| Total fund equity | 711,049 | 39,629 | 750,678 |
| Total liabilities and fund equity | \$ 719,493 | 39,629 | 759,121 |

The accompanying notes are an integral part of these financial statements.

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - CONTINUED)

We would like to express our appreciation for the cooperation and assistance extended to us during our audit. Should you have any questions concerning the contents of this letter or if we can be of any additional service, please contact us at your convenience.

Very truly yours,

Janice A. Wise & Martin

June 16, 1997

JAMESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

801 MARKET STREET - P. O. BOX 600
BIRMINGHAM, LOUISIANA 70001
DIAL 227-3411
FAX 228-333-2220

THE STATE OF LOUISIANA
NOTARIAL PUBLIC
JAMESON, WISE & MARTIN, CPAs
1000 BROADWAY SUITE 100
BIRMINGHAM, ALABAMA 35203
STATE OF MISSISSIPPI
NOTARIAL PUBLIC
JAMESON, WISE & MARTIN, CPAs

MEMBER OF THE AICPA
CERTIFIED ACCOUNTANT
SERVING CLIENTS SINCE
1955

MANAGEMENT LETTER

Twenty-sixth Judicial District
Indigent Defender Board
Bossier and Webster Parishes, Louisiana

We have audited the general purpose financial statements of the Twenty-sixth Judicial District Indigent Defender Board as of and for the two years ended December 31, 1994, and have issued our reports thereon dated June 16, 1997.

In connection with our audit, we made certain observations relative to the records maintained, the accounting procedures in effect, and the overall administration of the financial affairs of the Twenty-sixth Judicial District Indigent Defender Board. Those observations which were considered material to the general purpose financial statements are contained in the internal control and compliance report dated June 16, 1997, which are bound with the financial report for the two years ended December 31, 1994. As a supplement to the items mentioned above, which are reported elsewhere in the financial statements, we submit for your consideration our comments pertaining to the following observation which did not meet the criteria of being material to the financial statements.

REVENUE FROM THIRD PARTY SOURCES

Through confirmations and other auditing procedures we were able to verify that all material amounts paid by third parties were presented fairly, in all material respects, in the financial statements. While the costs incurred by the Board as fines and forfeitures by the Bossier City Court, as confirmed by the City Court itself, increased from \$11,140 for the year ended December 31, 1994, to \$18,439 for the year ended December 31, 1995, and to \$21,040 for the year ended December 31, 1996, the method of calculating the correct amounts due to the Indigent Defender Board is still uncertain. Also, it was noted that the Webster Parish Police Jury confirmed \$18,751 as forfeited bond revenue in 1996, while only confirming \$60 as forfeited bond revenue in 1995. As mentioned in prior years reports, we suggest that the Indigent Defender Board review the statutes authorizing these revenues in order to determine that the third party payers of revenue, in their interpretation of the statutes, are calculating the proper amounts due to the Indigent Defender Board in accordance with law.

PLEDGED SECURITIES

As disclosed in Note 2 in the financial statements, and in violation of LSA-BS Title 35:1225, the Twenty-sixth Judicial District Indigent Defender Board had \$12,617 in deposits with banks and savings and loans which were not secured by either depository insurance or pledged securities as of December 31, 1996.

DISTRICT ASSISTANCE FUND-GRANT

During the two years ended December 31, 1995 and 1996, the Twenty-sixth Judicial District Indigent Defender Board received grant funds from the Louisiana Indigent Defender Board - District Assistance Fund (DAF). In its application for DAF funding, the Twenty-sixth Judicial District Indigent Defender Board certified that the "total fund balance of the district board is not greater than 90% of annual revenues." The definition of annual revenues is unclear from the application language, (i.e. unamortized year-to-date revenue at the time of the application? annual revenue for the prior year? expected annual revenue? annual revenue [including or not including DAF funds already received]). However, as shown in the accompanying financial statements, general fund revenue for the year ended December 31, 1995 was \$214,918 and general fund balance at December 31, 1995 was \$579,125, and general fund revenue for the year ended December 31, 1996 was \$289,120 and general fund balance at December 31, 1996 was \$712,489. Fund balance at the end of these years, therefore, was greater than annual revenues for those years.

Additionally, Part 5 "Match Requirement" of the Application for DAF funds requires the District to indicate as much the total amount of district funds dedicated to felony defense in the current year. We were unable to determine the source or accuracy of the \$256,191 indicated as matching funds dedicated to felony defense on the DAF application. Felony defense expenditures are not segregated from other expenditures in the budget or other accounting records of the Indigent Defender Board. Total 1995 expenditures (including both felony and misdemeanor expenditures, and including DAF fund expenditures of \$69,720) amounted to only \$248,452 and total 1996 expenditures (including both felony and misdemeanor expenditures, and including DAF fund expenditures of \$76,918) amounted to \$414,754.

We considered these instances of noncompliance in forming our opinion on whether the Twenty-sixth Judicial District Indigent Defender Board's 1995 and 1996 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 30, 1997 on these general purpose financial statements.

TWENTY-SIXTH JUDICIAL DISTRICT
INCIDENT RESPONSE BOARD
 Boulder and Weld Counties
 State of Louisiana

**Statement of Revenue, Expenditures and Changes in
 Fund Balances - All Governmental Fund Types**
 For the year ended December 31, 1995

| | <u>General Fund</u> |
|---|-------------------------|
| REVENUES | |
| Grant income, fees and reimburse | \$ 406,209 |
| Fees from indigents | 7,884 |
| L.A. IRR District Assistance Funds | 67,726 |
| Interest income | 14,408 |
| Penalties | 908 |
| Total revenues | <u>507,135</u> |
| EXPENDITURES | |
| Salaries and appointed counsel | 251,227 |
| Physical plant | 86,982 |
| Professional services | 2,889 |
| Office supplies and expense | 4,483 |
| Repairs and maintenance | 1,384 |
| Contracted services | 2,644 |
| Insurance | 49,833 |
| Capital outlay - equipment and in a library | 80,076 |
| Other | 3,397 |
| Total expenditures | <u>523,835</u> |
| Excess of revenues over expenditures | 132,463 |
| Fund balances at beginning of year | <u>352,662</u> |
| Fund balances at end of year | <u>\$ 485,125</u> |

The accompanying notes are an integral part of these financial statements.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Tamerson, Wine & Martin

Monroe, Louisiana

June 28, 1997

We also noted certain immaterial instances of noncompliance which we have reported to the management of the Twenty-sixth Judicial District Indigent Defender Board in a separate letter dated June 18, 1997.

This report is intended for the information of the management of the Twenty-sixth Judicial District Indigent Defender Board and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Tamara, W. & Martin

Shreveport, Louisiana
June 16, 1997

TWENTY-SIXTH PARISHAL DISTRICT
MEMORIAL DEPARTMENT BOARD
 Regular and Voluntary Periods
 State of Louisiana

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual - General Fund
For the Year Ended December 31, 1996

| | <u>Budget</u> | <u>Actual</u> | <u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u> |
|--|-------------------|----------------|---|
| REVENUES | | | |
| Cross rents, fines and forfeitures | \$ 388,400 | 484,585 | (96,185) |
| Fees from indigents | 6,000 | 11,000 | (5,000) |
| L.A. (D) District Assistance Fund | - | 70,000 | 70,000 |
| Interest Income | 80,000 | 34,291 | 46,709 |
| Total revenues | <u>474,400</u> | <u>599,876</u> | <u>(125,476)</u> |
| EXPENDITURES | | | |
| Salaries and appointed counsel | 291,600 | 291,700 | (1,100) |
| Extraordinary expenditures | 3,000 | - | 3,000 |
| Payroll taxes | 21,100 | 20,600 | 400 |
| Professional services | 3,000 | 1,700 | (1,300) |
| Office supplies and expense | 1,000 | 1,800 | (800) |
| Repairs and maintenance | 1,000 | 900 | 100 |
| Contracted service | 1,000 | 1,000 | - |
| Insurance | 83,000 | 83,000 | - |
| Capital outlay - equipment and furniture | 10,000 | 11,000 | (1,000) |
| Other | 3,000 | 3,100 | (100) |
| Total expenditures | <u>434,700</u> | <u>414,700</u> | <u>(20,000)</u> |
| Excess of revenues over expenditures | - | 185,176 | 185,176 |
| Fund balance at beginning of year | 518,100 | 518,100 | - |
| Fund balance at end of year | <u>\$ 518,100</u> | <u>703,276</u> | <u>(185,176)</u> |

The accompanying notes are an integral part of these financial statements.

**TWENTY-NINTH JUDICIAL DISTRICT
INDEPENDENT DISBURSEMENT BOARD
Deputy and Referee Positions
State of Louisiana**

**Statement of Revenue, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual - General Fund
For the Year Ended December 31, 2000**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance - Favorable/ (Unfavorable)</u> |
|--|-------------------|----------------|--|
| REVENUES | | | |
| Court costs, Fees and Referrals | \$ 341,911 | 336,209 | (5,702) |
| Fees from indigents | 6,240 | 7,884 | 1,644 |
| LA HDU District Assistance Panel | - | 81,726 | 81,726 |
| Interest Income | 1,000 | 14,428 | 13,428 |
| Refunds | - | 508 | 508 |
| Total revenues | <u>349,151</u> | <u>540,755</u> | <u>191,604</u> |
| EXPENDITURES | | | |
| Salaries and appointed counsel | 206,973 | 251,227 | 44,254 |
| Extraordinary expenditures | 3,000 | - | (3,000) |
| Payroll taxes | 88,745 | 88,883 | (137) |
| Professional services | 3,800 | 3,889 | 89 |
| Office supplies and expense | 5,880 | 4,887 | (993) |
| Repairs and maintenance | 1,000 | 1,384 | 384 |
| Contracted services | 3,800 | 4,241 | 441 |
| Insurance | 80,000 | 89,853 | 9,853 |
| Capital outlay - equipment and furniture | 4,400 | 30,050 | 25,650 |
| Other | 4,421 | 3,517 | (804) |
| Total expenditures | <u>386,122</u> | <u>548,492</u> | <u>62,370</u> |
| Excess of revenues over expenditures | - | 182,263 | 182,263 |
| Fund balance at beginning of year | <u>392,662</u> | <u>392,662</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 392,662</u> | <u>574,925</u> | <u>182,263</u> |

The accompanying notes are an integral part of these financial statements.

**TWENTY-SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Beauregard and Webster Parishes
State of Louisiana**

**Notes to the Financial Statements
December 31, 1996**

Introduction

The Twenty-Sixth Judicial District Indigent Defender Board is established in compliance with Louisiana Revised Statutes 15:144-149, to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the District Court level. The Judicial District encompasses the Parishes of Beauregard and Webster, Louisiana.

The District Board of the Twenty-Sixth Judicial District was approved by the Judges of the District and is comprised of five members. The Board members are not compensated for their services. However, three Board Members are covered in the Blue Cross/Blue Shield Insurance which provides coverage for all employees with the Board paying the premiums on all. The members of the Board are, CHAIRMAN, John W. Montgomery, Minden, Louisiana, John D. Johnson, Minden, Louisiana, A. M. Wadman, Jr., Benton, Louisiana, Sylvester M. Wycher, III, Bossier City, Louisiana and A. R. Suedt, Bossier City, Louisiana. The Twenty-Sixth Judicial District Board is domiciled in Webster Parish, Minden, Louisiana. The Board adopts all of the rules for the transaction of business and all records of proceedings and official action. All papers, documents and records of the board are kept in Minden, Louisiana. The Board has employed a Chief Defender and six assistants, and four full-time secretaries. Webster Parish at Minden, Louisiana employs two of the Assistant Defenders and two secretaries. Bossier Parish at Benton, Louisiana employs one Chief Defender and four assistants and two full-time secretaries. All employees are salaried.

1. Summary of significant accounting policies

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Twenty-Sixth Judicial District Indigent Defender Board have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

TWENTY-SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Bossier and Webster Parishes
State of Louisiana

Notes to the Financial Statements
December 31, 1998

II. REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Statement No. 14, the Twenty-Sixth Judicial District Indigent Defender Board is a part of the District Court System of the State of Louisiana. However, the state statute that creates the district boards also gives each of the boards control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Indigent Defender Board is financially independent and operates autonomously from the State of Louisiana and independently from the District Court System. Therefore, the board reports as an independent reporting entity and the financial statements include only the transactions of the Twenty-Sixth Judicial District Indigent Defender Board.

C. FUND ACCOUNTING

The Indigent Defender Board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating, or current, primary increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund.

TRIDENTY-SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Beauregard and Webster Parishes
State of Louisiana

Notes to the Financial Statements
December 31, 1998

The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Court costs on fines and forfeitures imposed by the district and city courts are recorded in the year they are collected by the tax collectors and city courts within the judicial district.

Interest earned on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

II. BUDGET PRACTICES

The Indigent Defender Board utilized the following budget practices:

Annually, the board prepares a budget for the General Fund on the modified accrual basis of accounting. The authority to amend the budget is reserved solely to the Indigent Defender Board. Formal budget integration (in the accounting records) is employed as a strategic cost control device during the year. Appropriations lapse at year end and a system of encumbrance accounting is not used by the Board.

F. ENCUMBRANCES

Encumbrance accounting is not used by the Board.

THIRTY-SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Bossier and Webster Parishes
State of Louisiana

Notes to the Financial Statements
December 31, 1996

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits and money market accounts. Certificates of deposit are considered cash equivalents due to the ready availability of these amounts for usage by the Indigent Defender Board. Under state law, the board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks open and under Louisiana law or any other state of the United States, or under the laws of the United States.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are accounted for in the general fixed assets account group. General fixed assets provided by the parish police juries are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

I. LONG-TERM DEBT

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. No long-term liabilities existed at December 31, 1996.

J. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

TWENTY-SIXTH JUDICIAL DISTRICT
JUDGENT DEFENDER BOARD
Bossier and Webster Parishes
State of Louisiana

Notes to the Financial Statements
December 31, 1996

K. COMPENSATED ABSENCES

The indigent defender board has the following policy relating to vacation and sick leave:

Employees are allowed 30 days of vacation leave each year. All vacation leave must be taken in the year earned. No payment is made in lieu of vacation.

Employees can accumulate 1 day a month sick leave but can not accumulate more than 12 days.

At December 31, 1996, there are no accumulated and vested benefits relating to vacation and sick leave that require disclosure or accrual to conform with generally accepted accounting principles.

L. CASH AND CASH EQUIVALENTS

At December 31, 1996, the indigent defender board's total cash and cash equivalents are summarized as follows:

| | Bank Balance | Bank Balance |
|-------------------------|-----------------|-----------------|
| Demand deposits | \$ 11,557 | 28,482 |
| Money market account | 309,253 | 309,253 |
| Certificates of deposit | 342,526 | 352,581 |
| Total | \$ (643,316) | (690,616) |

These deposits are stated at cost, which approximates market. Under state law, these resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31,

**TWENTY-SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Beauregard and Webster Parishes
State of Louisiana**

**Notes to the Financial Statements
December 31, 1996**

5. Pension plan

Substantially all of the indigent defender board's employees participate in the federal social security program. The indigent defender board is required to remit an amount to the Social Security Administration equal to the employee's contribution. The indigent defender board does not guarantee any of the benefits granted by the Social Security Administration.

6. Loans

The indigent defender board does not have any capital or operating loans at December 31, 1996.

7. Pending Litigation

The Board has been included as a defendant in a civil rights action filed in the federal court pursuant to 42 USC 1983. The Board intends to actively defend this matter and is cautiously optimistic for a favorable outcome to this litigation. Because the litigation is in the discovery phase, however, the Board is not able to predict the ultimate outcome of this matter at the present time. Accordingly, no provision for any liability that may result therefrom has been made in the accompanying general purpose financial statements.

8. Board assets not included in the financial statements

The accompanying financial statements do not include certain operational expenditures that are paid directly by the Beauregard and Webster Parish police justices. These expenditures include judicial services, utilities, office space, and certain office supplies.

9. Compensation paid to board members

No board members received a per diem from the indigent defender board. Three board members, however, participate in the board's health insurance plan. The premiums paid on behalf of those board members by the indigent defender board for years ended December 31, 1996 and 1995, are shown in the accompanying Schedule of Compensation Paid To Board Members.

In planning and performing our audit of the general purpose financial statements of the Twenty-sixth Judicial District Indigent Defender Board for the two years ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the intentions of management in the general purpose financial statements.

We noted that, because of the limited number of personnel involved in the accounting system, it is not feasible or cost-effective to have an adequate internal accounting control system.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the Twenty-sixth Judicial District Indigent Defender Board for the two years ended December 31, 1996.

We believe that the limited number of employees, referred to above, which precludes segregation of duties and other features of an adequate system of internal accounting control, is a material weakness as defined above.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Twenty-sixth Judicial District Indigent Defender Board in a separate letter dated June 16, 1997.

TWENTY-SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Haiter and Webster Parishes
State of Louisiana

Notes to the Financial Statements
December 31, 1996

10. Louisiana Indigent Defender Board - District Assistance Fund Grant

During the years ended December 31, 1995 and 1996, the Twenty-Sixth Judicial District Indigent Defender Board applied and received grants from the Louisiana Indigent Defender Board - District Assistance Fund. The purpose of the grants is to provide supplemental financial assistance in felony cases to District Indigent Defender Boards. For the years ended December 31, 1995 and 1996, the Twenty-sixth Judicial District Indigent Defender Board received 165,726 and \$76,998, respectively, in District Assistance Fund grants.

TWENTY-SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Bossier and Webster Parishes
State of Louisiana

Schedule of Compensation Paid
to Board Members
Year ended December 31, 1996 and 1995

| Board Member | 1996 | 1995 |
|---------------------|----------|--------|
| John W. Montgomery | \$ None | None |
| John D. Johnson | 4,055 | 4,012 |
| A. M. Williams, Jr. | None | None |
| Aylmer M. Wyohe III | 3,485 | 3,554 |
| A. R. Stull | 5,489 | 5,588 |
| Total | \$13,049 | 13,168 |

*Amounts consist entirely of insurance premiums paid on behalf of the board members. These insurance premiums are included in the General Fund insurance expenditures in the accompanying financial statements.

**TWENTY-SIXTH JUDICIAL DISTRICT
 INDIGENT DEFENDER BOARD
 Bossier and Webster Parishes
 State of Louisiana**

**Notes to the Financial Statements
 December 31, 1996**

1996, the indigent defender board had \$690,606 in deposits (collected bank balances). These deposits are secured from risk by \$428,402 of Federal deposit insurance and \$262,203 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAASB Category 3). The remaining balance of \$12,617 is not covered by the pledge of securities and is a violation of state law.

Even though the pledged securities are considered uncollateralized (Category 5) under the provisions of GAASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the board that the fiscal agent has failed to pay deposited funds upon demand.

3. Due from other governmental units

Amounts due from other governmental units as of December 31, 1996, are as follows:

| | |
|----------------------------|-----------|
| Springhill City Court | \$ 2,165 |
| Minden City Court | 1,005 |
| Bossier City City Court | 5,878 |
| Webster Parish Sheriff | 8,338 |
| Bossier Parish Sheriff | 21,946 |
| Bossier Parish Police Jury | 15,005 |
| Total | \$ 54,136 |

4. Changes in general fixed assets

A summary of changes in general fixed assets follows:

| | Balance | | Additions | | Deletions | | Balance December 31, 1996 |
|-------------|-----------------|-------|-----------|-------|-----------|-------------------|------------------------------|
| | January 1, 1995 | 1995 | 1996 | 1996 | 1996 | December 31, 1996 | |
| Equipment | \$ 17,083 | 9,270 | 8,828 | - | (111) | 34,970 | |
| Less Deprec | 3,833 | 1,893 | 2,892 | (863) | (1,988) | 1,181 | |
| Total | \$ 13,250 | 7,377 | 5,936 | (863) | (2,099) | 33,789 | |

If litigation is in the discovery phase, the ultimate outcome of the litigation cannot presently be determined. Accordingly, no provision for any liability that may result therefrom has been made in the accompanying general purpose financial statements.

In accordance with Government Auditing Standards, we have also issued a report dated June 16, 1997 on our consideration of the Twenty-sixth Judicial District Indigent Defender Board's internal control structure and a report dated June 16, 1997 on its compliance with laws and regulations.

Jameson, Wise & Martin

Monroe, Louisiana
June 16, 1997

JAMESON, WISE & MARTIN

A PROFESSIONAL ASSOCIATION CORPORATION

ONE MAIN STREET • P. O. BOX 400
MONROE, LOUISIANA 70002
(504) 233-5131
FAX (504) 233-1000

MEMBER OF AICPA, CMAA,
CMAA-C, AND THE CMAA
COUNCIL ON EDUCATION

MEMBER OF AICPA, CMAA,
CMAA-C,
CMAA-COUNCIL ON EDUCATION,
CMAA-COUNCIL ON PRACTICE,
CMAA-COUNCIL ON RESEARCH,
CMAA-COUNCIL ON STANDARDS,
CMAA-COUNCIL ON TRAINING

INDEPENDENT AUDITORS' REPORT

Twenty-sixth Judicial District Indigent Defender Board Bossier and Webster Parishes, Louisiana

We have audited the accompanying general purpose financial statements of the Twenty-sixth Judicial District Indigent Defender Board as of and for the two years ended December 31, 1996 as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the Twenty-sixth Judicial District Indigent Defender Board. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Twenty-sixth Judicial District Indigent Defender Board as of December 31, 1996, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

As discussed in the "Independent Auditors' Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards", the Twenty-sixth Judicial District Indigent Defender Board applied for District Assistance Funds in a manner that may have violated certain restrictive provisions of the related grant. The possible outcomes of these matters, which have been reported to appropriate officials, is uncertain at this date. Accordingly, no provision for any liability has been made in the general purpose financial statements for possible claims for refunds of those grant funds. Also, as discussed in Note 7 to the financial statements, the Board has been included as a defendant in a civil rights action filed in the federal court pursuant to 42 USC 1983. Because

TWENTY-SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
 Bossier and Michoud Parishes
 State of Louisiana
 Financial Report For The
 Two Years Ended December 31, 1996

TABLE OF CONTENTS (cont.)

| | |
|---|----|
| Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types - For the Year ended December 31, 1995 | 14 |
| Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General Fund For the Year Ended December 31, 1996 | 15 |
| Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General Fund For the Year Ended December 31, 1995 | 16 |
| Notes to Financial Statements | 17 |
| Schedule of Compensation Paid to Board Members | 23 |

TWENTY-SIXTH JUDICIAL DISTRICT
INDEPENDENT DEFENDER BOARD
Bossier and Webster Parishes
State of Louisiana
Financial Report For The
Two Years Ended December 31, 1996

TABLE OF CONTENTS

| | Page |
|--|------|
| INDEPENDENT AUDITORS' REPORT | 1 |
| INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS | 3 |
| INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS | 6 |
| MANAGEMENT LETTER | 9 |
| GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW) | |
| Balance Sheet - All Fund Types and Account Groups December 31, 1996 | 12 |
| Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types - For the Year ended December 31, 1996 | 13 |

1632



TWENTY-SIXTH JUDICIAL DISTRICT
INCIDENT DEFENDER BOARD
Goussier and Webster Parishes
State of Louisiana
Financial Report For The
Two Years Ended December 31, 1996

under provisions of state law, this report is a public document. A copy of this report has been submitted to the Auditor, or reviewed, orally and other appropriate public officials. The version is available for public inspection at the Clerk House, division of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Released into Public Domain

100
101
102
103
104
105
106
107
108
109
110

JAMESON, WISE & MARTIN

A FIDUCIARY ACCOUNTING CORPORATION

507 MARKET STREET • P. O. BOX 880
DENVER, COLORADO 80202
(303) 533-2100
FAX (303) 533-1100

507 MARKET STREET • P. O. BOX 880
DENVER, COLORADO 80202
(303) 533-2100
FAX (303) 533-1100
MEMBER THE INSTITUTE OF CERTIFIED ACCOUNTANTS

MEMBER THE INSTITUTE OF
CERTIFIED ACCOUNTANTS
MEMBER THE INSTITUTE OF
CERTIFIED ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Twenty-sixth Judicial District
Indigent Defender Board
Bossier and Webster Parishes, Louisiana

We have audited the general purpose financial statements of the Twenty-sixth Judicial District Indigent Defender Board as of and for the two years ended December 31, 1996, and have issued our report thereon dated June 16, 1997. In our report, an explanatory paragraph was added to describe circumstances which exist concerning the outcome of the possible violation of restorative provisions of grant funds and the outcome of a civil rights action in which the Board is included as a defendant.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Twenty-sixth Judicial District Indigent Defender Board is the responsibility of the Board's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Twenty-sixth Judicial District Indigent Defender Board's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instances of noncompliance that are required to be reported hereunder Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the Twenty-sixth Judicial District Indigent Defender Board's 1995 and 1996 general purpose financial statements.

JAMESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

504 BARR STREET - P. O. BOX 4897
MONROE, LOUISIANA 70002
(504) 233-2121
FAX (504) 237-2127

NEW BRANCH OFFICES: (504) 333-1111
TULSA, OKLAHOMA
NEW BRANCH OFFICE: (504) 333-1111
DALLAS, TEXAS
NEW BRANCH OFFICE: (504) 333-1111
HOUSTON, TEXAS

MEMBER: AICPA, CMAA
LICENSED: CPA, CMA, CIA
SERVICES: TAX, FIN, ETC.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AGENT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Twenty-sixth Judicial District
Judicial Defender Board
Bozler and Webster Parishes, Louisiana

We have made the general purpose financial statements of the Twenty-sixth Judicial District Judicial Defender Board as of and for the two years ended December 31, 1985, and have issued our report thereon dated June 18, 1987. In our report, an explanatory paragraph was added to describe uncertainties which arise concerning the outcomes of the possible violation of restrictive provisions of grant funds and the outcome of a civil rights action in which the Board is included as a defendant.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Twenty-sixth Judicial District Judicial Defender Board is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.